

59-10-1102 Definitions.

As used in this part:

- (1)
 - (a) Except as provided in Subsection (1)(b) or Subsection 59-10-1103(1)(a), "claimant" means a resident or nonresident person.
 - (b) "Claimant" does not include an estate or trust.
- (2) Except as provided in Subsection 59-10-1103(1)(a), "estate" means a nonresident estate or a resident estate.
- (3) "Refundable tax credit" or "tax credit" means a tax credit that a claimant, estate, or trust may claim:
 - (a) as provided by statute; and
 - (b) regardless of whether the claimant, estate, or trust has a tax liability under this chapter for a taxable year.
- (4) Except as provided in Subsection 59-10-1103(1)(a), "trust" means a nonresident trust or a resident trust.

Enacted by Chapter 223, 2006 General Session